



REPUBLIC OF TRINIDAD AND TOBAGO

BEFORE THE TAX APPEAL BOARD

(Superior Court of Record, Chap. 4:50)

PRACTICE DIRECTION NO. 4

In accordance with the powers vested in the Honourable Chairman by virtue of Section 6(13) of the Tax Appeal Board Act whereby the Presiding Member may, subject to the Tax Appeal Board Act and Rules Chap. 4:50 and the Income Tax Act Chap. 75:01 determine the procedure to be followed in an appeal and in exercise of the inherent jurisdiction vested in the Tax Appeal Board as a superior court of record, the following Practice Direction No.4 is hereby issued:

**FILING OF STATUTORY BUNDLES OF DOCUMENTS PURSUANT TO SECTION
7(6) OF THE TAX APPEAL BOARD ACT CHAP.4:50**

1. Certification

Each bundle shall contain a certificate from the appropriate officer acting on behalf of the Respondent which verifies that the bundle contains copies of all relevant documents to the decision appealed from.

2. Pagination

- (a) Each bundle must be paginated with each and every page being numbered individually and consecutively; and
- (b) Page numbers must be inserted in bold at the bottom right hand corner of each page and in a form that can clearly distinguished from any pagination on the page.

3. Index

- (a) An index must be included at the front of each bundle with a listing of each document and the corresponding page reference. Each document should be identified briefly but accurately. There shall be no generic labelling of documents such as “Other Documents presented” or “Miscellaneous Documents” or any similar classification;
- (b) Where the bundle consists of more than one volume, a full index of all the documents must be included in the first volume and an index included in each volume to the documents in that volume.

4. Binding

- (a) Each bundle must be bound together in a manner sufficiently sturdy to withstand repeated use; and
- (b) Where each bundle consists of more than 300 pages, it must be contained in more than one volume with the number of the volume clearly marked.

5. Format and presentation

- (a) Where possible, the documents in the bundle should be on legal-size paper (8.5 x14);
- (b) All documents should be placed in the bundle to ensure that the text can be read from left to right and a margin of 1.5 inches left blank nearest the left edge of each page;
- (c) Unless there is good reason, no more than one copy of any document should be included;
- (d) Where any marking or writing in colour on a document is significant, the document must be copied in colour or marked up correctly in colour;
- (e) Documents which are not easily legible should be transcribed and the transcription marked and placed next to the document transcribed;
- (f) Any photographs or survey plans must be clearly copied;
- (g) Documents in a foreign language should be translated and the translation marked and placed next to the translated document. The translation should be agreed or, if it cannot be agreed, each party’s proposed translation should be included;
- (h) Different sections of the bundle may be separated by dividers so long as these are clearly indexed; and
- (i) Where there are affidavits containing exhibits among the documents in the bundle, the exhibits should be separately identified.

6. Bundle Labels

- (a) The bundle must be clearly identified, on the spine and on the front cover, with the name of the case and the Tax Appeal Board's reference; and
- (b) Where the bundle consists of more than one volume, each volume must be numbered on the spine, the front cover and the inside of the front cover.

7. Sanctions for non-compliance

If a Respondent fails to comply with these directions without a good explanation, the appeal will be at risk of being allowed for failure to so comply.

HH Judge Anthony D.J. Gafoor

Honourable Chairman

Dated this 27th day of September 2019